



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: **Takayasu TANIGUCHI et al.**

Group Art Unit: **3761**

Application Number: **10/552,152**

Examiner: **Melanie Jo Hand**

Filed: **October 7, 2005**

Confirmation Number: **9203**

For: **WATER-ABSORBING RESIN COMPOUND**

Attorney Docket Number: **053170**

Customer Number: **38834**

AMENDMENT

Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

February 12, 2007

Sir:

This paper is filed in response to the Office Action dated October 11, 2006, the response due date extended to February 11, 2007 by a one-month Extension of Time.

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 4 of this paper.